B.Com SEM V
21-22
Question Papers

B. Com Semester End Examination
Indian Monetary & Financial System - UCEC103
Semester No: V
### CBCS Ordinance

Duration: 02 Hrs.

Maximum Marks: 80

Instructions:

1 All questions are compulsory
2. Answer sub- questions in question 1 and 2 in not more than 100 words each.
3 Answer questions 3 to 6 in not more than 400 words
.4. Figures to the right indicate maximum marks to the question

**Q.1 Answer any four of the following** (4X4=16 Marks)

   a) Explain four characteristics of money.
   b) Explain four objectives of monetary policy.
   c) What is informal financial system?
   d) List four importance's of flow of funds matrix.
   e) Explain four roles of financial system.
   f) What are the advantages of digital banking?
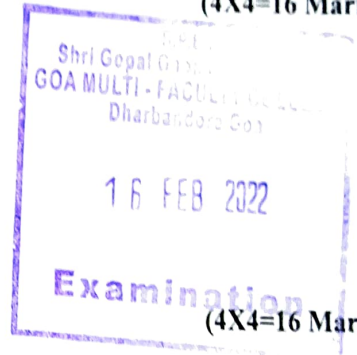
Q.2 Answer any four of the following (4X4=16 Marks)

   a) Explain four features of money market.
   b) How organization of capital market is arranged?
   c) Write a brief note on Indian equity market.
   d) What is working capital finance?
   e) Explain mutual funds.
   f) Explain merchant banking.
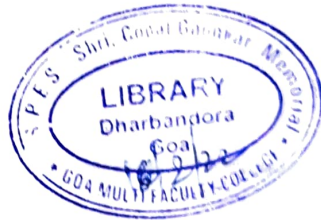
Q.3 A) Analyse quantitative methods of RBI in controlling money supply. **(12 Marks)**
OR
Q.3 B) Explain components of Indian financial system.

Q.4 A) Explain popular money market instruments. **(12 Marks)**
OR
Q.4 B) Elaborate the role of stock exchanges in India.

Q.5 A) Elucidate an overview of Indian money market. **(12 Marks)**
OR
Q.5 B) Explain major instruments of Capital Markets.

Q.6 A) Elaborate non-life insurance business in India. **(12 Marks)**
OR
Q.6 B) Explain significant role of non-banking financial companies.

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B.Com. Semester End Examination, January 2022

Cost Accounting Major-II- Cost Accounting II

Semester No: V

Duration: 02 Hours.

Maximum Marks: 80

Instructions: -

1. Question No. **1** is **compulsory.**
2. Answer **any 3** questions from Q.No. **2** to Q. No. **6**
3. Give working notes wherever necessary
4. All questions carry equal marks.

Q.No.1. M/s. Shining Star Co. Ltd. having four departments P1, P2 and P3 are production departments and S is a Service department. The overheads incurred are as follows;

(20 marks)

Particulars	Amount (Rs)
Rent	12,000
Repair	5,200
Depreciation	15,000
Lighting	1,800
Supervision	18,000
Fire Insurance in respect of stock	3,000
Canteen expenses	3,200
Power	7,200
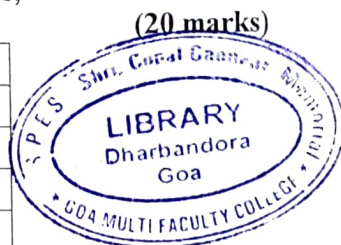
The following data are also available in respect of four department.

| Particulars | Departments | | | |
	P1	P2	P3	S
Area (Sq. fts)	400	300	200	100
No. of workers	80	60	40	20
H.P of machine	600	500	250	150
Value of Plant	72,000	54,000	36,000	18,000
Value of Stock	30,000	18,000	12,000	-
Value of Asset	1,20,000	90,000	60,000	30,000

You are required to prepare statement showing allocation of apportionment of overheads among the various departments under most equitable method.

Q. No. 2. The following are the details of a worker from M/s. Sunshine Pvt. Ltd., who worked for Job No. 15 and 24.

(20 marks)

Job No.	Time allowed	Time taken
15	28 hours	22 hours
24	32 hours	22 hours

P.T.O

His normal basic rate of wages was Rs. 400 per day of 8 hours and his dearness allowance was Rs.1200 per week of 48 hours. Calculate the amount payable to him

   i.   On Time basis
   ii.   On Halsey Plan basis (Bonus at 50% of time saved) and
   iii.   On Rowan Plan basis

Q.No. 3. From the following information given below of M/s. Naina Enterprise, Compute the Machine hour rate, assuming that the machine works on 85% capacity throughout the year and that a breakdown of 15% is reasonable. There are 2 days holidays at Ganesh Chaturthi, 2 days at Deepawali, 01day at Holi, 01 day at Gudi Padva and 02 days at Christmas exclusive of Sundays. The factory works 7 hours a day and 5 hours on Saturday. **(20 Marks)**

Expenses per annum	Rs.
Salaries to foreman	Rs.2,10,000/-
Lubricating oil	Rs. 15,000/-
Light	Rs.90,000/-
Power	Rs. 5,68,000/-
Repairs to machine	Rs. 3,20,000/-
Depreciation	Rs. 2,18,000/-
Insurance	Rs. 12,000/-
Number of Machine (each of same type) – 60 numbers	

Q.No. 4. a) What is Labour Turnover? Explain its causes and measures to overcome Labour turnover. **(10 marks)**

b) Ms. Shilpa Menon an employee of Om Shanti Enterprise, gets the following emolument and benefits. **(10 Marks)**

Particulars	
Basic wages	Rs. 35,000/- per month
Dearness allowance	50% of basic
Employee's contribution to provident fund	10% of basic
Employee's contribution to ESI	4.45% of basic
Bonus	25% of basic wages
Other allowances	Rs. 32,375/- per annum
Employer's contribution to the ESI and P.F are at equal rate with employee's contribution.	

Ms. Shilpa Menon works for 2000 hours per annum out of which 200 hours are normal idle time. You are required to compute Labour cost and effective hourly cost of Ms. Shilpa Menon.

P.T.O

No. 5.

What is Piece rate system? Explain its merits and demerits.   (10 marks)

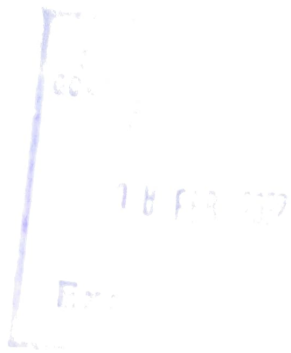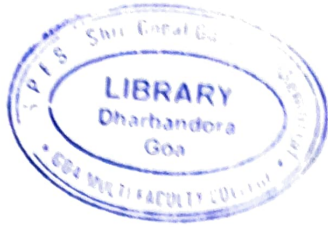Explain Manufacturing and administration overheads by giving suitable examples.
                                                                                 (10 marks)

Q.No. 6: Write a short note on the following (Any Four)   (5x4=20 Marks)

a. Causes of Idle time
b. Fringe benefits
c. Distinguish between cost allocation and cost apportionment
d. Accounting for Over -absorption and Under absorption overheads
e. Departmentalization

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Roll No:

Total No. of Questions: 06   Total No: of pages: 03

B.COM Semester End Examination

Title of the Paper with Paper No: COST ACCOUNTING-I (DSE 1) (COD102)

Semester No: V

CBCS

Duration: 02 Hrs.   Maximum Marks: 80

Instructions:

1) Question No. 1 is compulsory.
2) Answer any three questions from Q.No 2 to Q.No 6.
3) Figures to the right indicate maximum marks.

Q1. From the following information prepare stores ledger account as per FIFO & LIFO

method: **(20)**

Jan 2009

1 Opening balance 500 units@Rs.25 P.U.

3 Issue 70 units

4 Issue 100 units

8 Issue 80 units

13 Received 200 units @ Rs.24 P.U.

14 Returned to stores, 15 units @ 24 P.U.

16 Issue 180 Units

20 Received 240 units @ 24.75 P.U.

24 Issue 304 units

25 Received 320 units @ 24 P.U.

26 Issue 112 units

27 Returned to stores, 12 units @ 24.50 P.U.

28 Received 100 units @ 25 P.U.

On 15 Jan there was a shortage of 5 units. Again it was found a shortage of 8 units on 27th

Jan.

Q.2 Modern Manufacturing Company purchased a material of 20 tonnes from a mining company. The following data is available for the lot of material purchased: (20)

a) Invoice price of material @ 2000 per tonne

b) Trade discount @ 20% on invoice price

c) Excise duty @ 10% on invoice price

d) Sales tax @ 10%

e) Freight & Insurance @ 2%

f) Other charges for delivery @ 100 per tonne

g) Cost of container @ 20 per box of 1 quintal(100 kg)

h) Cost of loading and unloading @ 1 % of total cost

Compute total material purchase cost and cost per tonne to Modern Manufacturing Company.

Q3. PQR Ltd. manufactures a special product, which requires 'ZED'. The following particulars were collected for the year 2010-11: **(20)**

Monthly demand of Zed 7,500 units

Cost of placing an order Rs.500

Reorder period 5 to 8 weeks

Cost per unit Rs.60

Carrying cost % p.a. 10%

Normal usage 500 units per week

Minimum usage 250 units per week

Maximum usage 750 units per week

Calculate Reorder quantity, Reorder level, Minimum stock level, maximum stock level & average stock level.

Q4.

A) Show how the items given ahead relating to purchase and issue of a raw material item will appear in the Store Ledger using Weighted Average Method of pricing the material issue:

(10)

Feb

1 Opening balance 300 units @ Rs.20 per unit

5 Purchase 200 units @Rs.22 per unit

11 Issue 150 units

22 Purchases 200 units @ 23 per unit

24 Issue150 units

28 Issue 200 units

4.

Feb
5 Shortage 5 units

B) The standard price of a material is fixed at Rs.12 per unit. Following purchases & issues were made during March 2009.Prepare the Stores Ledger Account showing how the cost of material issued & value of balance in stock will be recorded under the standard price method. **(10)**

March

3 Received 1800 units @ Rs 12

8 Received 500 units @ Rs 14

15 Issued 1000 units

21 Received 600 units @ Rs 11

24 Issued 700 units

28 Received 900 units @ Rs.13

30 Issued 850 units

Q 5.Answer the following questions   (10X2=20)

A) ABC method of Stores Control   (10)

B) Explain the advantages & Limitations of cost accounting system   (10)

Q6.Write short notes (Any Four)   (5x4=20)
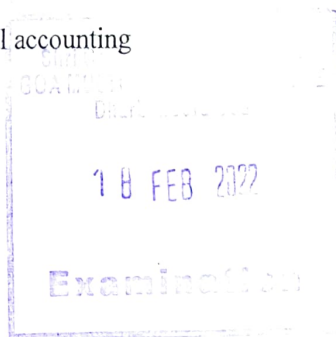
a) Objectives of Cost Accounting

b) Distinction between Cost accounting & Financial accounting

c) Functions of a storekeeper

d) Need for material control

e) Bin Card & Stores Ledger

f) Economic order quantity

Correction was announced to the Concerned Students from
och 1 to Block 4.

Total No. of Questions: 06

Total No. of pages: 02

B.Com Semester End Examination, January (2022)

CC 15 : Industrial Management

Semester: V

Maximum Marks: 80

tion: 2 Hrs.

ructions:

Answer All the Questions.

The marks are indicated at the right side of the corresponding question.

Section I Consists of questions carrying four marks each.

Sec II consists internal choices

Please read the question paper carefully and in case of any discrepancy, ask to replace it within 15 mins of the commencement of the examination.

SECTION I

(4×4=16)

1. Answer any four questions.

   a. What do you understand by "Scientific Management"? Explain in brief.

   b. Explain any four advantages of having a good plant layout.

   c. What are various types of occupational hazards? Explain in brief.

   d. What do you understand by Benchmarking? Why is it important?

   e. Explain the importance of safety management in the industries.

   f. Throw some light on the role of National Productivity Council (NPC).

(4×4=16)

2. Write Short Notes on the following. (Any four)

   a. Principle of Unity of Command.

   b. Deming Wheel (PDCA Cycle)

   c. OHSAS 18000 standards

   d. Difference between Unity of Command and Unity of Direction

   e. Human Causes of Industrial Accidents

   f. Partial Temporary and Partial Permanent Disability.

3. What is the relevance of Plant Location? Explain the factors affecting the selection of appropriate plant location.

OR

Define Plant Layout. What are the various types of layouts? Explain the advantages of having a well thought layout for a factory.

(12 Marks)

4. What do you mean by Productivity? What are the factors that influence industrial productivity? Explain in detail.

OR

Discuss the role of work environment in contributing towards industrial productivity. What suggestions do you give to increase productivity in an industrial set up? Explain in detail.

(12 Marks)

5. Define Total Quality Management. What are the principles of TQM? Explain its benefits.

OR

Describe the various methods of Total Quality Management in detail.

(12 Marks)

6. What is the need of Industrial Safety Management? Discuss the benefits of maintaining safety in a factory. Give some suggestions to reduce industrial accidents.

OR

Explain the various Mechanical, and Human causes of industrial accidents. What are the codes of practice for accident prevention? Explain in brief.

(12 Marks)

B. Com Semester End Examination
DSE III, Cost and Management Accounting
Techniques of Costing
Semester V

Duration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions: 1) Question No. 1- Q. No. 6 is compulsory Question.
2) Figures to the right indicate maximum marks allotted.
3) Provide sufficient margin space in the answer-book for recording marks.
4) Enter the appropriate main & sub-question numbers in the answer-book.
5) Working Note is a part of solution.

Q1. Naik Engineering Works Ltd. Provides the following trading results: (20 Marks)

Year	Sales (Rs.)	Profit
2018	62,50,000	10% of Sales
2019	50,00,000	8% of Sales

You are required to calculate:
a) Fixed Cost
b) Break Even Point
c) Amount of profit, if sales is Rs. 75,00,000.
d) Sale, when desirable profit is Rs. 11,87,500.
e) Margin of Safety at a profit of Rs, 6,75,000.

Q2. The standard cost of a chemical mixture is as under: (20 Marks)
40% Material X @ Rs. 50 per kg.
60% Material Y @ Rs. 30 per kg.
A Standard loss expected in production is 10% of input.
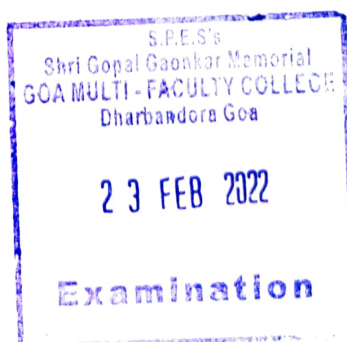The actual cost record for a period showed the following usage:
150 kg of Material X @ Rs. 55 kg.
250 kg of Material Y @ Rs. 28 per kg.
Actual quantity of output produced was 365 kg.
Calculate:
a) Material Cost Variance
b) Material Price Variance
c) Material Usage Variance
d) Material Mix Variance
e) Material Yield Variance

1

Q3. The following information is available from the records of the cost sheet of a Rock-Light Company. **(20 Marks)**

Particular	Per Unit
Materials:	
Product 'A'	Rs. 8
Product 'B'	Rs. 6
Direct Wages	
Product 'A'	24 hours @ 25 paise per unit
Product 'B'	16 hours @ 25 paise per unit
Variable Expenses	150% of direct wages
Fixed Overhead	Rs. 1500
Selling price	
Product 'A'	Rs. 30
Product 'A'	Rs. 20

The director wishes to adopt any one of the following sales mixes in the budget for the next period.

a) 500 units of 'A' and 500 units of 'B'
b) 800 units of 'A' and 200 units of 'B'
c) 300 units of 'A' and 700 units of 'B'

State which of the alternative sale mix you would recommend to the management.

Q4. A) Explain different classification of Reports. **(10 Marks)**
B) What is Transfer pricing and explain objectives of Transfer pricing. **(10 Marks)**

Q5. A) Using following information calculate Labour variance: **(10 Marks)**

Standard time for a job	: 50 hours
Standard wage rate	: Rs. 100 per hour.
Actual wage rate	: Rs. 90 per hour.
Actual time taken	: 65 hours (including idle time 20 hours)

Find out:

a) Labour Cost Variance
b) Labour Efficiency Variance
c) Labour Rate Variance
d) Idle Time Variance

B) A Business sells ice cream. Following information are available for the year ended on 31st March, 2020. **(10 Marks)**

Particular	Amount (Rs.)
Sales	1,00,000
Raw material Cost	24,000
Direct Labour Cost	14,000
Variable Manufacturing Overheads	9,000
Fixed Manufacturing Overheads	7,000

2

Variable Distribution and administration expenses	4,500
Fixed Distribution and Administration expenses.	5,000

Required:

Prepare Income statement for the year ended on 31ˢᵗ March, 2020 based on both Marginal Costing and Absorption Costing.

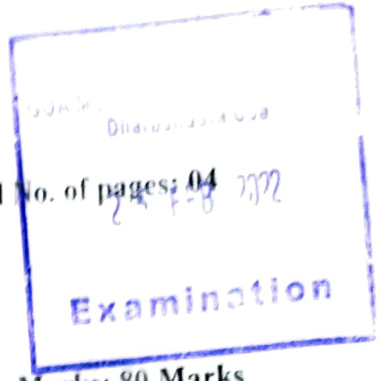Q6. Answer the following answers: (Any Four)

a) Angle of Incidence.
b) Key Factor Analysis.
c) Performance Budget.
d) Sales Variance.
e) Merits of Standard Costing.
f) Objectives of Marginal Costing.

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tal No. of Questions: 06

Total No. of pages: 04

B. Com Semester End Examination
DSE IV, Cost and Management Accounting
Management Accounting
Semester V

Examination

uration: 02 Hrs.

Maximum Marks: 80 Marks

Instructions: 1) Question No. 1- Q. No. 6 is compulsory Question.
2) Figures to the right indicate maximum marks allotted.
3) Provide sufficient margin space in the answer-book for recording marks.
4) Enter the appropriate main & sub-question numbers in the answer-book.
5) Working Note is a part of solution.

Q1. From the following budgeted data forecast the cash position at the end of April, May and June, 2020 **(20 Marks)**

Month	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)	Miscellaneous Expenses (Rs.)
February	1,20,000	84,000	10,000	7,000
March	1,30,000	1,00,000	12,000	8,000
April	80,000	1,04,000	8,000	6,000
May	1,16,000	1,06,000	10,000	12,000
June	88,000	80,000	8,000	6,000

Further information:
a) Sales: 20% realized in the month of sale, balance realized equally in subsequent 2 month.
b) Purchases: paid for in the month following the month of supply.
c) Wages: 25% paid in arrears, following month.
d) Miscellaneous expenses: paid a month in arrears.
e) Rent Rs. 1,000 paid quarterly in April.
f) Income from Investment Rs. 5,000 received quarterly, April, July etc.
g) Cash in Hand Rs. 5,000 on 1st April, 2020.

Q2. There are two mutually exclusive projects under active consideration of a company. Both the projects have a life of five years and have initial cash outlays of Rs. 1,00,000 each. The company pays tax at 50% rate and the maximum required rate of the company has been given as 10%. The straight-line method of depreciation will be charged on the projects. The projects are expected to generate a net cash inflow before taxes as follows: **(20 Marks)**

Year	Project A (Rs.)	Project B (Rs.)
1	4,00,000	6,00,000
2	4,00,000	3,00,000
3	4,00,000	2,00,000

		4,00,000	5,00,000
4		4,00,000	5,00,000
5			

The discounting factor (@10% are as follows:

Year	Discounting factor (@10%
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

With the help of above information, you are required to calculate:

a) The Payback period of each period.
b) The Average rate of return.
c) The Net present value at 10%
d) Profitability index at 10% discount rate.

Q3. Casio Company Ltd. Is manufacturing Hi-Tech Calculators. It has prepared a six-monthly budget, which shows the following particulars:

(20 Marks)

Particular	Amount
Sales:	80,000 Calculators @Rs. 40 per unit
Variable Costs:	
Materials	Rs. 12 per unit
Labour	Rs. 2 per unit
Indirect materials	Rs. 1 per unit
Manufacturing overhead	Rs. 0.50 per unit
Semi-Variable Costs:	
Manufacturing (40% fixed)	Rs. 1,20,000
Maintenance (20% variable)	Rs. 80,000
Repairs (80% fixed)	Rs. 1,60,000
Fixed Costs:	
Depreciation	Rs. 1,40,000
Administration	Rs. 1,00,000
Selling	Rs. 1,30,000

It is decided to provide free gift along with sale of calculators. It is estimated that this gesture on the part of the company would boost up sale to 1,20,000 units.
Prepare a flexible budget for 80,000 units, 1,00,000 units and 1,20,000 units and determine the profit or loss at these levels.

Q4. A. Management of Rajesh Electronic is considering buying a machine for manufacturing purpose. There are two machines available in the market which could serve the purpose. Details about these two machines are as below:

(10 Marks)

Particulars	Machine A	Machine B
Initial Investment	Rs. 90,000	Rs. 90,000
Estimated life	5 years	5 years
Average income tax rate	50%	50%
Annual income estimated after depreciation but before tax		
1st Year	Rs. 33,000	Rs. 40,200
2nd Year	Rs. 48,000	Rs. 43,200
3rd Year	Rs. 50,400	Rs. 51,000
4th Year	Rs. 52,800	Rs. 42,000
5th Year	Rs. 54,000	Rs. 52,800

The company cost of capital is 10%

Calculate:

a) Payback period of both Machines.

b) Accounting Rate of Return of both Machine.

Q4.B. Xanino Company Ltd. Manufactures Television and Computers. The Company engage into two marketing channels i.e. Direct and Indirect. To dispose of its production the following information is made available to budget sale committee in respect to company sales: **(10 Marks)**

Budgeted sales for current year:

Channel	Television	Computers
Direct	3,000 unit @ Rs. 50,000	1,250 unit @ Rs. 75,000
Indirect	2,000 unit @ Rs. 50,000	1,000 unit @ Rs. 75,000

Actual sales for the current year:

Channel	Television	Computers
Direct	2,400 unit @ Rs. 50,000	3,000 unit @ Rs. 75,000
Indirect	3,000 unit @ Rs. 50,000	1,000 unit @ Rs. 75,000

The marketing research of the company submits the following recommendations:

1) Current budgeted sale of Television would increase by 25%, if the price is reduce by 1%.

2) The current budgeted sale of Computers would increase by 1% and 2% in Direct and Indirect channel respectively with the help of sales promotion.

3) There will be 25% increase in current budgeted sale of Television of only in Direct channel if 2 more market outlets are open.

4) Increase in 1% dealers discount is expected to increase the sale of Indirect channel by 2%.

The management has accepted all the above recommendations of research development.

Prepare sales budget by incorporates above information.

Q5. A. Explain the principles of Management Accounting.   (10 Marks

B. What is target costing? Explain the steps involves in implementing the target costing.
                                                                                           (10 Marks

                                                                                   (4*5=20 Marks

Q6. Write notes on the following (any four):
   a) Features of Capital Budgeting.
   b) Production budget
   c) Objectives of Management Accounting.
   d) Merits and demerits of ARR.
   e) Objectives of Enterprise Resource Planning.
   f) Traditional methods of Evaluation of Capital budget.

Examination

al No. of Printed Pages: 2

B.C.A (Semester-V)
EXAMINATION NOVEMBER 2022
Web Technology

Duration : 2 Hours]

[Total Marks : 60]

Instructions:

1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A. Define the following   (5×1=05)
I.   MIME
II.   JSON
III.   DOM
IV.   MVC
V.   DNS

B. Write only one difference between the following.   (5×1=05)
I.   Local variables v/s global variables in JavaScript
II.   Session v/s cookies
III.   HTTP v/s HTTPs protocol
IV.   XML v/s HTML
V.   GET v/s POST method used in form submission

Q.2 A. Compare DTD with XML Schema.   (02)
B. State any two uses of JSON. Explain JSON.parse().   (03)
C. With the help of a suitable example, explain well-formed XML document.   (05)

Q.3 A. Write any two features of client server paradigm.   (02)
B. Explain the different types of arrays in PHP.   (03)
C. With a suitable diagram explain MVC architecture in detail.   (05)

Q.4 A. List any four 2D transformation methods used in CSS.   (02)
B. Explain alert, confirm and prompt dialog boxes used in JavaScript   (03)
C. With a suitable example of your choice, explain the steps involved in retrieving data   (05)
from the MYSQL database table using PHP.

Q.5 A. Write a note on hierarchical name space.   (02)
B. Explain the use of prepared statements in PHP.   (03)
C. Given a user registration form with username, password, retype password, mobileno   (05)
fields, explain with a suitable JavaScript code the client site validations that can be
performed before submitting the form data.

library

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Q.6 A. List any four background properties used in CSS. (02

   B. With a suitable example, explain for each loop used in PHP. (03

   C. Explain Cryptography. Write in detail symmetric and asymmetric key encryption. (05
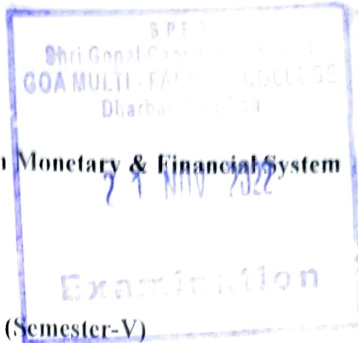
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UCEC103

T.Y. B.Com. (CBCS) (Semester-V)
EXAMINATION NOVEMBER 2022
Indian Monetary and Financial System

Duration : 2 Hours]

[Total Marks :80]

Instructions:

1. All questions are compulsory.
2. Answer sub-questions in Question 1 and 2 in not more than 100 words each.
3. Answer Questions 3 to 6 in not more than 400 words.
4. Figures to the right indicate maximum marks to the question.

Q.1 Answer any four of the following (4*4=16)
   a) Describe any two functions of money.
   b) Define money supply indices-M1 and M3 with their components.
   c) Explain any two functions of Financial Markets.
   d) Bring out any two financial services offered by the Indian Financial System.
   e) Distinguish between Money Market and Capital Market (any 2 points).
   f) What is a debt market? Describe.

Q.2 Answer any four of the following (4*4=16)
   a) Describe Money Market.
   b) Explain any two features of Organized Capital Market.
   c) Explain Commercial Papers.
   d) Summarize the primary functions of a Commercial Bank.
   e) Explain any two functions of Development Financial Institutions.
   f) Bring out the importance of Credit Rating.

Q.3 A) Describe the working of the various Quantitative Methods used by RBI to control credit supply in the economy. (12)

OR

   B) Elaborate the role played by the Financial System in the economic development of a country. (12)

Q.4 A) Analyze role of the Central Bank in the functioning of Money Market (12)

OR

   B) What are Mutual Funds? Bring out their role in Capital Market development of a country (12)

Q.5 A) Give an overview of Indian Money Market. (12)

OR

   B) Analyze the role of SEBI in protecting the interest of the investors. (12)

Q.6 A) Summarize the Life Insurance Business in India. (12)

OR

   B) Discuss the role of Non-Banking Financial Companies in Indian Economy. (12)

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B.C.A. (Semester V)
EXAMINATION NOVEMBER 2022
Computer Science (Elective)
Cyber Security

uration : 2 Hours]

[Mix Marks : 60]

structions:
   i)   All questions are compulsory.
   ii)   Figures to the right indicate full marks.

.1 **Answer the following:**   **(5x1 Mark=05 Marks)**
A. Match the following:

1. RESTful API	A. unprotected wireless networks
2. WIFI Eavesdropping	B. automatically replicate
3. Worms	C. steal data through USB port
4. Adware	D. HTTP requests
5. Juice Jacking	E. free software or plug-ins

B. State whether the following statements are True or False   **(5x1 Mark=05 Marks)**
   1. Pharming is a cyber-attack intended to redirect users from a legitimate web site to a fraudulent site without their knowledge.
   2. Malware can also get installed using Juice Jacking.
   3. Flash cookies does not contain information about when you visited the site.
   4. Android Runtime is responsible for compiling bytecode.
   5. Spyware in the form of a key logger will seek to steal everything you type on your keyboard.

Q.2   A. Write short note on Social engineering   **(2 marks)**
     B. Explain Android Runtime - ART   **(3 marks)**
     C. Explain techniques employed for video enhancement for evidence analysis   **(5 marks)**

Q.3   A. What is Cybercrime? Who are The Cybercriminals?   **(2 marks)**
     B. Write short note on Email   **(3 marks)**
     C. Discuss Search and Seizure of Computers for evidence collection   **(5 marks)**

Q.4   A. Define confidentiality and integrity   **(2 marks)**
     B. Explain the concept of digital signature   **(3 marks)**
   C. List and explain any 5 types of White-collar crimes   **(5 marks)**

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Q.5 A. Define following   **(2 marks)**
         1. Mobile Forensics   2. Malicious code

         B. Explain concept of Privacy and Anonymity   **(3 marks)**
         C. Explain in detail any two Cryptographic Systems Trust Models   **(5 marks)**

Q.6 A. Discuss significance of Forensic Ballistics
         B. Explain asymmetric cryptography with the help of diagram   **(2 marks)**
         C. Write short note on Face, Iris and Fingerprint Recognition   **(3 marks)**
                                                                                 (5 marks)
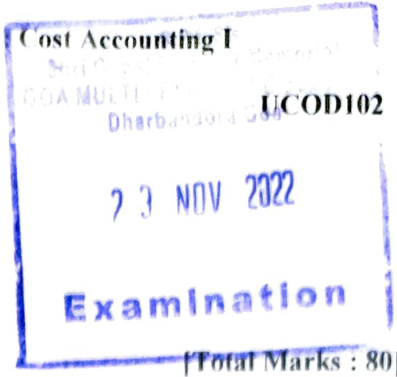
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UCOD102

T.Y. B.Com. (CBCS) (Semester -V)
EXAMINATION NOVEMBER 2022
Major 1: Cost Accounting –I

2 3 NOV 2022

[Duration : 2 Hours]

Examination

Instructions:

[Total Marks : 80]

1) Question number **One** is compulsory.
2) All questions carry equal marks and figures to the right indicate maximum marks allotted to Questions/sub questions.
3) Answer any Three Questions from Question No. 2 to Question No. 6.

Q.1 Enrich Colors Limited from Usgao Industrial Estate, Manufactures Car Oil Paints as one of **(20 Marks)** its products. They use two types of materials namely, Thinner and Dyes for this product. The weekly data with regards to the stock is made available to you as under.

Particulars	Thinner	Dyes
Normal usage (in liters)	200	300
Minimum usage (in liters)	600	400
Maximum usage (in liters)	300	300
Reorder quantity (in liters)	450	560
Reorder period (in weeks)	1 to 3	2 to 4

Calculate for Thinner and Dyes used above, the following stock levels.
1. Reorder stock level
2. Minimum stock level
3. Maximum stock level
4. Average stock level

Q.2 a) A company named "Whiskers', is a pet food producing unit in Goa. It received a quotation **(10 Marks)** from a supplier of processed fish, which provides the following details about the supply.

The Lot Price for less than 4000 kilos is Rs. 12/- Per kilo.
The Lot Price for 4000 upto 10000 kilos is Rs. 10/- per kilo.
The Lot Price for more than 10000 kilos is Rs. 8/- Per kilo.
Transportation charges per order are Rs. 3500/- and Stores charges are Rs. 800/- per order.
Trade Discount is 15%. Cash Discount is 5% if payment is made within 15 days of the purchase.

A single container is required for every 1000 kilo of the material. Containers are charged at Rs. 350/- each. If the containers are returned within two months of purchases, a refund of Rs. 250/- is given to the client.

Calculate the material cost for 8000/- units of material ordered by a manufacturing company. Assume that the containers are returned after a month from the date of purchase of this

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material and all the payments are settled before 15 days. Also calculate per unit cost of material.

b) Explain the Decentralized material purchase system. What are the merits and demerits **(10 Marks)** associated with the Decentralized material purchase system?

Q.3 Following are the receipts and issues of stock of flour in a food processing unit during the **(20 Marks)** month of October, 2019. You are required to prepare stores ledger using FIFO and Simple Average Method.

October 1st Opening balance of stock, 1200 KG @ Rs. 150/- per KG.
October 6th Issued stock, 1020 KG.
October 15th Purchased stock, 1250 KG @ Rs. 180/- per KG.
October 19th Issued stock, 1120 KG.
October 21st Purchased stock, 1500 KG @ Rs. 170/- per KG.
October 25th Issued stock, 850 KG.
October 30th Issued stock, 400 KG.
October 31' Purchased stock, 1180 KG @ Rs. 175/- per KG.

Q.4 (A) Explain the various objectives of cost accounting. **(10 Marks)**

(B) Differentiate between cost accounting and financial accounting. **(10 Marks)**

Q.5 A) The following transactions took place in regards to the material used to manufacture the **(10 Marks)** steel plates during the month of September, 2019. Using the highest in first out method, prepare the stock register for this material.

September 1, 2019 - opening balance , 200 tons @ 20/- per ton.

September 4, 2019 - purchased 400 tons @40/ per ton.

September 5, 2019 - issued 250 tons.

September 10, 2019 - purchased 500 tons @ 48/ per ton.

September 15, 2019 - issued 450 tons.

September 20, 2019 - purchased 300 tons @ 50/ per ton.

September 25, 2019 - purchased 600 tons @ 52/ per ton.

September 30, 2019-issued 650 tons.

B) Calculate the EOQ from the below given details with regards to two different materials **(10 Marks)** used by a company.

Particulars	Material 'A'	Material 'B'
Quarterly consumption (in units)	35000	40000
Purchase Price in rupees)	15/-	14/-
Ordering cost in rupees)	200/-	250/-
Carrying cost of inventory	25% of cost	20% of cost
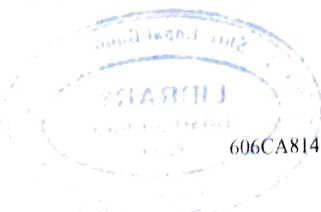
(4*5 = 20)

Q.6   Write short notes on **Any Four** from the below given.

1) Significance of cost accounting
2) Advantages of centralized purchase system
3) ABC method of stores control
4) Market price method of pricing
5) Functions of costing
6) Perpetual inventory control system